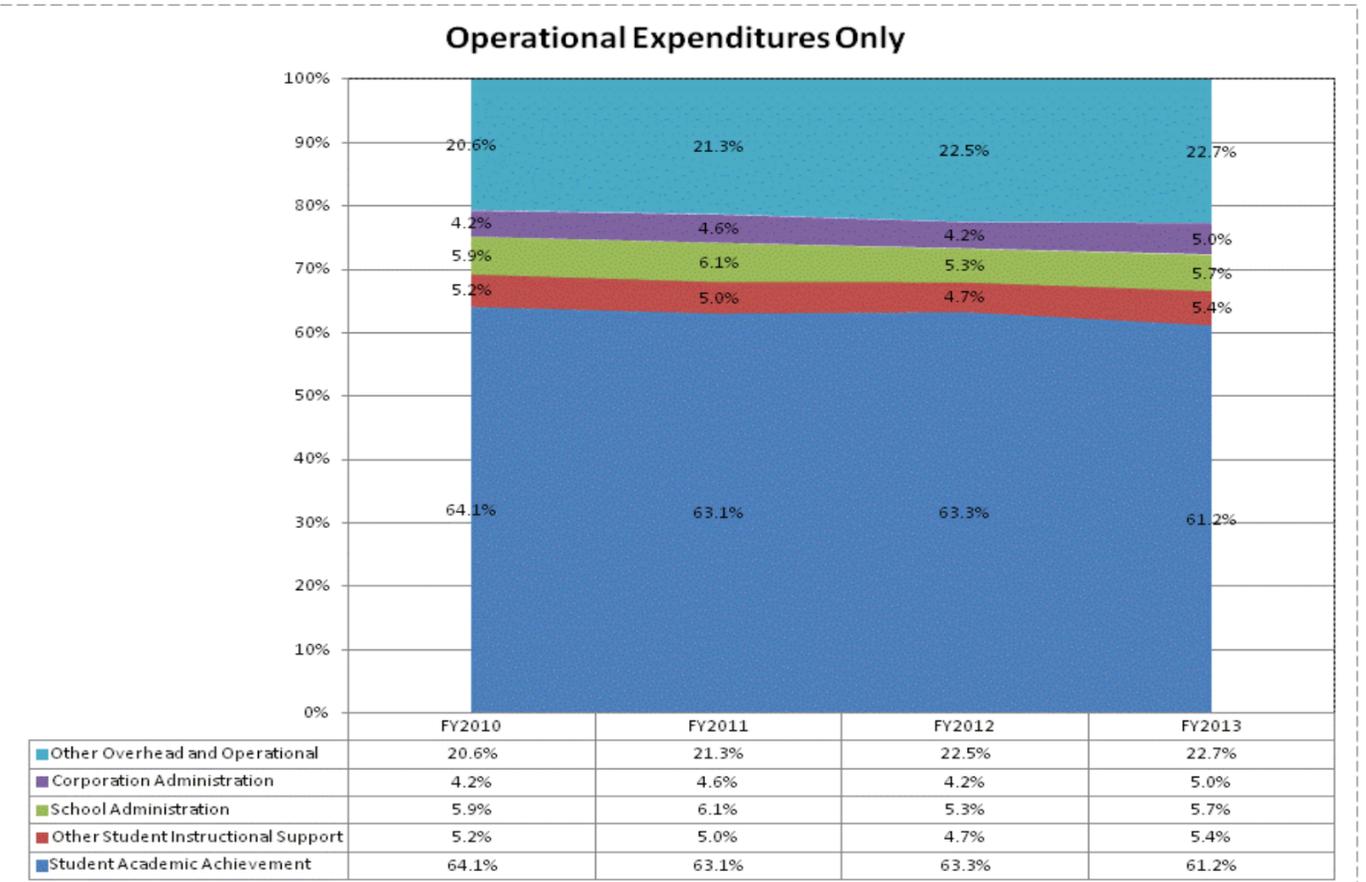
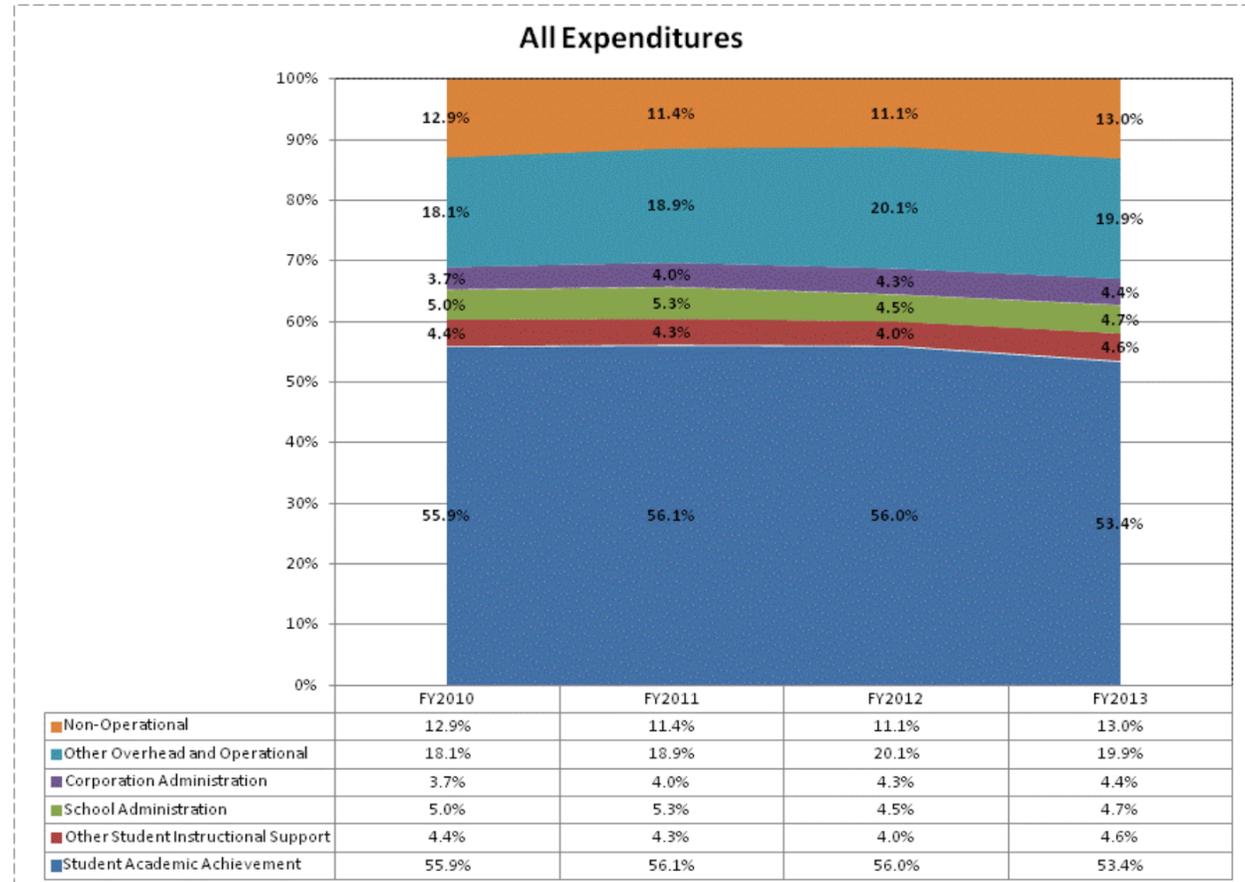


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
East Allen County Schools (255)**

East Allen County Schools (255)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$54,281,893	55.9%	\$51,548,014	54.1%	\$51,667,286	56.0%	\$48,814,874	53.4%
Student Instructional Support	\$8,765,595	9.0%	\$8,891,610	9.3%	\$7,879,478	8.5%	\$8,483,544	9.3%
Overhead and Operational	\$20,595,308	21.2%	\$21,731,890	22.8%	\$22,535,758	24.4%	\$22,178,363	24.3%
Nonoperational	\$13,382,356	13.8%	\$13,139,337	13.8%	\$10,243,590	11.1%	\$11,901,547	13.0%
<b>Grand Total</b>	<b>\$97,025,153</b>		<b>\$95,310,851</b>		<b>\$92,326,112</b>		<b>\$91,378,328</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	65.0%	63.4%	64.5%	62.7%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**East Allen County Schools (255)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$232,449	\$31,416	N/A	N/A	-86%
11050 Regular Programs; Full Day Kindergarten	\$253,599	\$592,520	\$926,185	\$960,517	279%	62%	4%
11100 Regular Programs; Elementary	\$13,500,519	\$17,659,445	\$16,345,704	\$15,894,534	18%	-10%	-3%
11200 Regular Programs; Middle/Junior High	\$3,274,030	\$4,802,508	\$6,337,762	\$5,908,045	80%	23%	-7%
11300 Regular Programs; High School	\$11,157,308	\$14,455,905	\$11,311,825	\$11,199,768	0%	-23%	-1%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$368,856	\$1,181,503	\$976,473	N/A	165%	-17%
11410 Vocational Education; Agriculture A	\$297,394	\$209,117	\$123,467	\$98,594	-67%	-53%	-20%
11440 Vocational Education; Health Occupations	\$0	\$41,641	\$0	\$0	N/A	-100%	N/A
11450 Vocational Education; Consumer and Homemaking	\$1,206	\$268,984	\$84,651	\$60,653	> 500%	-77%	-28%
11460 Vocational Education; Occupational Home Economics	\$0	\$62,611	\$18,392	\$0	N/A	-100%	-100%
11470 Vocational Education; Business Education	\$0	\$318,278	\$164,550	\$169,537	N/A	-47%	3%
11480 Vocational Education; Industrial Education A	\$0	\$75,276	\$91,201	\$92,206	N/A	22%	1%
11510 Vocational Education; Cooperative Education	\$211,653	\$279,065	\$540,528	\$497,686	135%	78%	-8%
11590 Other Vocational Education Programs	\$0	\$60,497	\$5,355	\$35,213	N/A	-42%	> 500%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$346,350	\$480,432	N/A	N/A	39%
12110 Gifted And Talented; Gifted and Talented	\$27,560	\$104,956	\$89,212	\$42,918	56%	-59%	-52%
12210 Mental Disabilities; Mild Mental Disabilities	\$14,383	\$21,883	\$18,063	\$23,863	66%	9%	32%
12230 Mental Disabilities; Severe Mental Disabilities	\$1,397,156	\$2,076,047	\$2,365,339	\$2,553,700	83%	23%	8%
12310 Physical Impairment; Orthopedic Impairment	\$110,204	\$196,046	\$138,278	\$74,650	-32%	-62%	-46%
12320 Physical Impairment; Multiple Disabilities	\$0	\$154,472	\$140,714	\$141,241	N/A	-9%	0%
12330 Physical Impairment; Visual Impairment	\$85,839	\$118,549	\$26,133	\$3,882	-95%	-97%	-85%
12340 Physical Impairment; Hearing Impairment	\$101,040	\$107,942	\$1,916	\$24,389	-76%	-77%	> 500%
12350 Physical Impairment; Homebound	\$39,260	\$64,281	\$73,317	\$80,337	105%	25%	10%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$172,403	\$113,142	\$155,817	\$212,093	23%	87%	36%
12510 Culturally Different; Communication Disorders	\$356,281	\$521,191	\$436,252	\$460,678	29%	-12%	6%
12520 Culturally Different; Compensatory	\$0	\$5,683	\$0	\$0	N/A	-100%	N/A
12610 Learning Disability	\$1,427,710	\$1,837,087	\$1,760,738	\$1,848,012	29%	1%	5%
12710 Equal Opportunity At Risk	\$430,705	\$723,429	\$461,699	\$411,042	-5%	-43%	-11%
12810 Special Education Preschool	\$320,195	\$492,992	\$528,647	\$500,204	56%	1%	-5%
12900 Other Special Programs	\$564,891	\$795,206	\$1,057,243	\$515,991	-9%	-35%	-51%
13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$3,257	\$0	\$0	N/A	-100%	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$15,513	\$20,418	\$10,023	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$71,760	\$146,519	\$56,018	\$0	-100%	-100%	-100%
14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$3,751	N/A	N/A	N/A
14300 Summer School Programs; High School	\$224,607	\$220,602	\$129,198	\$84,945	-62%	-61%	-34%
16100 Remediation Testing	\$230,244	\$176,607	\$64,219	\$50,467	-78%	-71%	-21%
16200 Preventive Remediation	\$71,713	\$105,155	\$227	\$198	-100%	-100%	-13%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$195,075	\$0	\$0	N/A	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$136,286	\$202,951	\$221,221	\$0	-100%	-100%	-100%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$0	\$144,535	\$154,389	N/A	N/A	7%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$22,417	\$21,137	N/A	N/A	-6%
17900 Payments to Other Governmental Units Within State; Other	\$235,464	\$67,996	\$50,250	\$38,964	-83%	-43%	-22%
22110 Improvement of Instruction; Service Area Direction	\$186,596	\$579,376	\$268,178	\$210,430	13%	-64%	-22%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$646,706	\$346,105	\$1,551,924	\$1,376,652	113%	298%	-11%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$139,109	\$16,456	\$2,471	N/A	-98%	-85%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$27,510	\$124,396	\$0	\$0	-100%	-100%	N/A
22210 Library/Media Services; Service Area Direction	\$10,541	\$7,674	\$714	\$21,849	107%	185%	> 500%
22220 Library/Media Services; School Library	\$464,890	\$821,584	\$581,997	\$530,416	14%	-35%	-9%
22230 Library/Media Services; Audiovisual	\$41,625	\$59,618	\$22,136	\$13,161	-68%	-78%	-41%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**East Allen County Schools (255)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
22240 Library/Media Services; Educational Television	\$67	\$8,485	\$4,520	\$0	-100%	-100%	-100%
22250 Library/Media Services; Computer Assisted Instruction Services	\$8,763	\$33,584	\$21,139	\$30,048	243%	-11%	42%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$87,645	\$0	N/A	N/A	-100%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$75,000	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$26,989	\$0	\$0	\$0	-100%	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$447,863	\$1,756,260	\$2,090,616	N/A	367%	19%
22400 Academic Student Assessment	\$0	\$33,446	\$70,517	\$288,890	N/A	> 500%	310%
22900 Other Support Service, Instructional Staff	\$0	\$415,606	\$130,596	\$52,669	N/A	-87%	-60%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,112,820	\$864,979	\$1,283,806	\$401,749	-64%	-54%	-69%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$210,000	\$69,000	N/A	N/A	-67%
26497 2007 Account Code - Teachers Retirement Fund	\$2,255,070	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$39,510,500</b>	<b>\$51,548,014</b>	<b>\$51,667,286</b>	<b>\$48,814,874</b>	<b>24%</b>	<b>-5%</b>	<b>-6%</b>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$424,024	\$658,188	\$381,320	\$438,867	4%	-33%	15%
21140 Attendance and Social Work Services; Pupil Accounting	\$0	\$0	\$1,378	\$0	N/A	N/A	-100%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$278,932	N/A	N/A	N/A
21220 Guidance Services; Counseling Services	\$995,840	\$1,791,586	\$1,927,922	\$2,008,062	102%	12%	4%
21340 Health Services; Nurse Services	\$407,780	\$615,384	\$618,948	\$655,159	61%	6%	6%
21420 Psychological Testing	\$236,019	\$322,230	\$205,375	\$203,539	-14%	-37%	-1%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$196,083	\$308,844	\$254,970	\$230,706	18%	-25%	-10%
21810 Special Education Administration; Service Area Direction	\$157,162	\$181,595	\$220,342	\$242,584	54%	34%	10%
21890 Special Education Administration; Other Special Education Administration	\$0	\$99,273	\$102,083	\$101,066	N/A	2%	-1%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$15,123	\$2,047	N/A	N/A	-86%
24100 Office of The Principal	\$3,762,576	\$4,914,150	\$3,969,860	\$4,128,262	10%	-16%	4%
24900 Other Support Services, School Administration	\$0	\$360	\$182,158	\$194,321	N/A	> 500%	7%
<b>Student Instructional Support Total</b>	<b>\$6,179,485</b>	<b>\$8,891,610</b>	<b>\$7,879,478</b>	<b>\$8,483,544</b>	<b>37%</b>	<b>-5%</b>	<b>8%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$38,104	\$65,122	\$105,029	\$115,277	203%	77%	10%
23150 Board of Education; Legal Services	\$13,943	\$8,957	\$127,673	\$169,241	> 500%	> 500%	33%
23160 Board of Education; Promotion Expenses	\$6,577	\$9,045	\$10,130	\$4,203	-36%	-54%	-59%
23190 Board of Education; Other Governing Body Services	\$75,320	\$15,663	\$39,791	\$10,870	-86%	-31%	-73%
23210 Executive Administration; Office of The Superintendent	\$592,177	\$342,268	\$344,856	\$363,375	-39%	6%	5%
23220 Executive Administration; Community Relations	\$0	\$119,475	\$114,195	\$121,652	N/A	2%	7%
23230 Executive Administration; Staff Relations and Negotiations	\$284,166	\$383,421	\$235,936	\$266,347	-6%	-31%	13%
23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$256	\$122,193	N/A	N/A	> 500%
25110 Fiscal Services; Office of The Business Manager	\$128,141	\$171,737	\$219,234	\$249,322	95%	45%	14%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$3,439	\$314	\$0	N/A	-100%	-100%
25160 Fiscal Services; Financial Accounting	\$0	\$69,749	\$75,997	\$76,558	N/A	10%	1%
25191 Other Fiscal Services; Refund of Revenue	\$1,951	\$51,053	\$34,258	\$189,155	> 500%	271%	452%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$8,023	\$17,752	N/A	N/A	121%
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$285	N/A	N/A	N/A
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$51,030	\$0	\$0	\$0	-100%	N/A	N/A
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$70,802	\$108,435	\$111,695	\$117,219	66%	8%	5%
25300 Printing, Publishing, and Duplicating Services	\$95,223	\$83,642	\$34,407	\$25,783	-73%	-69%	-25%
25400 Planning, Research, Development and Evaluation	\$278,485	\$239,517	\$50,887	\$33,899	-88%	-86%	-33%
25600 Public Information Services	\$19,719	\$71,439	\$87,988	\$121,037	> 500%	69%	38%
25710 Personnel Services; Supervision of Personnel Services	\$60,302	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$2,073	\$3,442	\$256	\$9,513	359%	176%	> 500%
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$6,673	\$89,860	\$84,687	N/A	> 500%	-6%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**East Allen County Schools (255)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$992,004	\$2,205,082	\$1,839,740	N/A	85%	-17%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$0	\$15,774	\$16,216	N/A	N/A	3%
25890 Other Technology Services	\$77,179	\$9,729	\$41,142	\$40,014	-48%	311%	-3%
25920 Ditch Assessments	\$212	\$187	\$358	\$250	18%	33%	-30%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$36,065	\$50,845	\$50,794	\$53,808	49%	6%	6%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,283,671	\$6,685,289	\$5,712,122	\$5,763,095	9%	-14%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,595	\$0	\$0	\$0	-100%	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,607,865	\$1,183,234	\$451,236	\$547,019	-66%	-54%	21%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,398	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$319,705	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,460	\$1,512	\$8,003	\$10,614	64%	> 500%	33%
26600 Operation and Maintenance of Plant Services; Security Services	\$51,230	\$63,570	\$121,121	\$95,205	86%	50%	-21%
26700 Operation and Maintenance of Plant Services; Insurance	\$388,067	\$313,700	\$313,654	\$357,732	-8%	14%	14%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$528	\$0	\$0	\$0	-100%	N/A	N/A
27010 Student Transportation; Service Area Direction	\$228,528	\$353,673	\$395,539	\$418,212	83%	18%	6%
27100 Student Transportation; Vehicle Operation	\$1,825,150	\$3,246,309	\$4,069,645	\$4,201,344	130%	29%	3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,104,929	\$1,295,679	\$1,891,212	\$1,878,416	70%	45%	-1%
27400 Student Transportation; Purchase of School Buses	\$887,892	\$1,113,611	\$739,816	\$552,482	-38%	-50%	-25%
27500 Student Transportation; Insurance on Buses	\$124,724	\$106,402	\$122,521	\$131,154	5%	23%	7%
27700 Student Transportation; Contracted Transportation Services	\$34,374	\$28,623	\$7,303	\$6,215	-82%	-78%	-15%
27900 Student Transportation; Other Student Transportation Services	\$28,874	\$564	\$1,248	\$0	-100%	-100%	-100%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,453,751	\$2,496,499	\$2,084,814	\$2,178,245	50%	-13%	4%
31400 Food Services Operations; Food Purchases	\$0	\$2,037,383	\$2,613,589	\$1,990,233	N/A	-2%	-24%
31900 Other Food Services	\$1,163,823	\$0	\$0	\$0	-100%	N/A	N/A
<b>Overhead and Operational Total</b>	<b>\$16,351,031</b>	<b>\$21,731,890</b>	<b>\$22,535,758</b>	<b>\$22,178,363</b>	<b>36%</b>	<b>2%</b>	<b>-2%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$272,706	\$378,018	\$213,854	\$293,271	8%	-22%	37%
33300 Civic Services	\$0	\$750	\$0	\$0	N/A	-100%	N/A
33400 Athletic Coaches	\$711,319	\$844,274	\$707,310	\$690,432	-3%	-18%	-2%
33600 Nonpublic School Pupil Services	\$0	\$0	\$408	\$0	N/A	N/A	-100%
33990 Other Community Services; Other	\$40,685	\$88,657	\$94,687	\$117,905	190%	33%	25%
43000 Facilities Acquisition and Construction; Professional Services	\$26,981	\$189,883	\$314,426	\$857,011	> 500%	351%	173%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$7,000	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvements	\$1,258,210	\$2,326,658	\$2,256,087	\$2,411,648	92%	4%	7%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$974,112	\$946,670	\$958,250	N/A	-2%	1%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$0	N/A	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$71,550	\$66,207	\$18,371	\$14,128	-80%	-79%	-23%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$6,562	\$0	\$0	N/A	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,572,627	\$1,140,520	\$246,053	\$85,881	-95%	-92%	-65%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$71,925	\$79,961	\$70,723	\$95,084	32%	19%	34%
51100 Debt Services; Principal on Debt; Bonds	\$210,000	\$345,000	\$395,000	\$420,000	100%	22%	6%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$164,406	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$489,313	\$459,092	\$404,557	\$382,803	-22%	-17%	-5%
52200 Debt Services; Interest on Debt; Temporary Loans	\$99,880	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$7,830,553	\$4,310,563	\$3,445,000	\$4,025,000	-49%	-7%	17%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,919,580	\$1,122,420	\$1,382,045	N/A	-28%	23%
60700 Nonprogramed Charges; Scholarships	\$0	\$2,500	\$8,025	\$3,685	N/A	47%	-54%
<b>Nonoperational Total</b>	<b>\$12,655,749</b>	<b>\$13,139,337</b>	<b>\$10,243,590</b>	<b>\$11,901,547</b>	<b>-6%</b>	<b>-9%</b>	<b>16%</b>
<b>Prorated By Fund</b>							

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**East Allen County Schools (255)**

<b>Account</b>	<b>FY 2006</b>	<b>FY 2009</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Increase from FY 2006</b>	<b>Increase from FY 2009</b>	<b>Increase from previous year</b>
26491 2007 Account Code - PERF	\$738,184	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$3,607,509	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$233,321	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$17,570,276	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$32,332	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$146,766	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$22,328,387</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>